



Docket No.: 238872US6



ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/657,198
Applicants: Tetsujiro KONDO, et al.
Filing Date: September 9, 2003
For: DATA FORMAT TRANSCODING APPARATUS
AND ASSOCIATED METHOD
Group Art Unit: 2621
Examiner: An, Shawn S.

SIR:

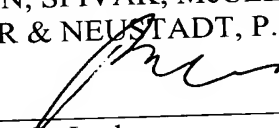
Attached hereto for filing are the following papers:

Comments on Statement of Reasons for Allowance

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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